

EXHIBIT D

GIORDANO AUTO SALES INC.

60 RAILROAD AVE

HASBROUCK HEIGHTS N.J. 07604

PH. 201 257 8906

FAX 201 426 0366

Mr. Pertuz

This is our formal offer of \$125,000.00 for the vehicles owned by your client Costa Auto Gallery. We inspected all of the vehicles listed as available units and at time of inspection 37 vehicles remained. This offer is an approximate amount that will depend upon depreciation and any unknown issues or damage that occurred from time of inspection until closing date.

Please feel free to call with any questions or issues.

**Thank You
George Lawler**

A handwritten signature in dark ink, appearing to read "George Lawler", with a long horizontal flourish extending to the right.